App. F. IX-4

PRESERVED

1940

193 ( )

File No. 7-4c

Previous References. Legis

Serial Nos. 1

Later References.

49

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Nil

A

Part ~~B~~ for July 1940.

SUBJECT.

Act further to amend the ~~Duty~~ Sugar (Excise Duty) Act 1934

4131

The Sugar (Excise Duty) (amendment) Bill.

General and Revenue Secretariat | File No. | of 194 | [App. F. III-2

Serial No.

The Sugar Excise Duty (amendment) Act, 1940 was pa as an Emergency measure on the 1st March 1940 and will spent by efflux of time by the 1st September 1940. If is desired to have the amendment permanently on the St Book or to keep it alive for a period longer than six months, the Bill will have to be placed before the R.A L.C. in the usual course.

The administrative Branch will, if approved, be aske to state if the amendment has to be brought up before R.A. and L.C. and to take early steps to do so.

SEOY. DEV. DEPT. 30 APR. 1940 GOVT. MYSORE

REVENUE SECRETARIAT. 2 MAY DEVELOPMENT BRANCH.

OFFICE OF THE FIRST ASSISTANT TO THE SECRETARY TO GOVERNMENT May 2 1940 No. 1009

NOTE—Contn. Sheet.

P 3 The Sugar Excise Duty (amendment) Bill

4139

File No. of 194

General and Revenue Secretariat.

Serial No.

Emergency Act. Action has to be taken by the admn. Bor. as per G.O. No. P. 362-70-Legis/1-30-1 dated 16.7.30 laying down rule for dealing with proposed legislation measure? Yes.

9 MAY 19[illegible] DEWAN'S OFFICE FNO 781

Asst Secy Bor (Mc) 3/5/40

4/5/40

The statement is put up. The residency have not yet replied to our letter protesting against the revised arrangement.

Sealed for orders. 4/5

6/5

D.O. Legis

A. Please put up a copy of this & mark what is the next step to be taken.

7/5

7/5

G.O. No P 362-70/Legis 1-30-1 dt 16-7-30 is put up as directed. The file may be referred to the Law section for taking further action with reference to points raised in letter to the Residency.

Before placing it before the RATES. But the emergency Act is only for 6 months i.e. up to 15 Sept 40 & as it proves already it has to be placed before this Session RATES. 7/5

6 GOVT OF MYSORE 6. MAY 1940 SECY. DEV. DEPT.

7/5

D.O. Legis

May be disposed of by circulation

8/5

8/5

Ch. Sec I

9/5

C.S.

11. MAY 19[illegible] CHIEF SECRETARY GOVT.

For Disposal by Circulation.

No. C. 481

1939-40

GENERAL AND REVENUE SECRETARIAT

Council Matter.

Subject

The Sugar Excise Duty (Amendment) Bill.

Circulated to the Members of Council.

By Order,

A. S. Raghavacha

13th May 1940.

Chief Secretary to Government.

First Member of Council. Nil
14/5/40

Second Member of Council. F & C 15.5.40

Dev. Secy. w/c.

AD
16.5.40

C. 16/5/40

The Sugar Excise duty (Amendment) Bill 5

4139

General and Revenue Secretariat | File No. | of 194 | [App. F. III-2

Serial No.

D.F. IV. sd.

...ted with circulation

17/5

For favour of approval

17/5/40

Dewan)

...)

Signed 7 N is Kept in file

17/5.

18/5/40

SECRETARIAT DEPT. 17 MAY 1940 GOVT OF MYSORE

DEWAN'S OFFICE 19 MAY 1940 NO 8093.

OFFICE OF THE FIRST MEMBER OF COUNCIL MAY 17 1940 No. 4139

NOTE—Contn. Sheet.

Final Note by the First Member of Council. 6

Subject.—

Bill to amend the Sugar Excise Duty Regulation.

At the request of the Government of India and with the approval of His Highness, the Emergency Regulation XV of 1940 was promulgated on 1st March 1940 raising the Excise duty on Sugar, other than palmyra and khandsari sugar, from Rs.2 to Rs. per cwt., in order to equalise the duty in Mysore and in Britis India. The period of this Emergency Measure will, in the usual course, expire on 1st September 1940. It has become necessary pass legislation in Mysore to maintain the duty at the same lev as in British India. With this object in view, a draft bill ha been prepared with the concurrence of the Dewan and the Second Member of Council.

The gracious approval of His Highness is solicited to place the general principles of the bill before the Representa tive Assembly at its next session and the bill itself before t Legislative Council in due course.

MEMBER OF COUNCII

Bangalore,
18th May 1940.

Submitted to His Highness.

I submit herewith a Final Note by the First *Member of Council on the subject of* the bill to amend the Sugar Excise Duty Regulation

for His Highness' gracious approval.

Mirza M. Ismail

Dewan.

Fernhill,
19th May 1940.

Record of Cases submitted for the Orders of

His Highness the Maharaja.

Subject.

Bill to amend the Sugar Excise Duty Regulation.

General and Revenue
Secretariat.

Immediate

The Sir,
Financial Secretary desires
to see the file re Excise
duty on Sugar in connection
with the F & T Committee
meeting. The file may kindly
be sent post bearer immediately.

29/5/40

To The Superintendent,
H.C. Branch

CB)
29/5

File regarding the original Emergency Act has been retained for issuing a reply to the Residency communication since received
29-5-40

UT :—

amend the Sugar Excise duty

tion

ated to Members of Council for perusal of His
' orders before/after issue of orders. (*Vide* Ru
34 of the Subsidiary Rules for the conduct of busin
in the Manual of Council Rules and Procedure.)

Chief Secretary to Governme

Through the Secretary to Government,
Development Department.
29/5

11/27
27.5.40

FIRST MEMBER OF COUNCIL.
28/

A 359
28.5.40

SECOND MEMBER OF COUNCIL.
28-5

Dev. Secy. with Compliments

28.5.4

WD 01152—GPB—750—21-12-38

Serial No.

8430

Draft of an Order issued. The file may be sent to the Protection Dr for further action.

1/6 Statement of objects & reasons is already in the file.

1/6 D-W-G)

1.6

Law Sec. o/c)

Ce 1/6

1/6

Hm 2 1/6/40

JMW 3/6

The Statement of financial principles have been sent to the R.A. Submitted proposals of the Bill may be published under Rule 8 of the Rules of Business of the Govt. The Emergency Act will be taken on the model. The Statement of financial principles will be adopted as the St. of Objects & Reasons.

Snc 3/6/

JMW 3/6

Law Secy)

Dewan)

Hm 2 3/6/40

Mr

3-6-40

Hm 2 3/6/40

NOTE—Contn. Sheet.

Tonga Fuel Duty (Amt) Bill

File No. of 194 .

General and Revenue Secretariat.

Serial No.

OFFICE OF THE FIRST MINISTER
JUN 12 1940
No. 11893

Mr. GAS

ined Reference no P7617 d 4.6.40 b the Compiler.
R.A. Wise)

for further necessary action. As the matter was urgent, the Bill was sent to the Crown Law Office for

7/6/40

The Principles of general principle were placed before the Privy Council on the 8th June 1940 but were not accepted by that body. Instructions for order whether the Bill may be proceeded with in the Legislative Assembly is necessary and whether the following motions may be included in the Agenda for the

1. Motion that the Bill published under No 8 of 1940 with Drawings be read in Council.

Move - 1st Member

Seconder - Development Secretary

2. Motion that the Rules of Business and Standing orders be suspended and the Bill taken into Consideration at once without reference to a Select Committee

Move - 1st Member

Seconder - Development Secretary

3. Motion that the Bill be passed

Move - 1st Member.

Seconder - Development Secretary

The motions may be included in the agenda of the L.C.

16/6/40

MAW 10/6

Law Secy) the Financial Secy brought the Minutes

1 Member)

Hon 2/11

MAW

P 1979/RA

Sugar Excise Duty (amdt) Bill.

General and Revenue Secretariat | File No. | of 194 | [App. F. III–2

Serial No.

Let this

be noting in nothing for inclusion in the Agenda & returning to file.

Sd/-
16/6/40.

Noted and returned

BVN.
19-6-40.
Protection Branch)

Sd/-

The Bill was introduced in the Legislative Council on the 2nd June 1940. and passed on the same day after suspending the Rules of Business and Standing orders.

A D.O.F.N. is submitted for orders.

Sd/-
27/6/40.

JNNV
3/7

Law Secy)

D. O. F. N. submitted

Hm
2
4/7/40

I. Member)—

Signed D.O.F.N. is kept below.

JNNV 4/7

686
4/7/40

S. N. submitted

Hm
2

Dewan)

OFFICE OF THE FIRST MEMBER OF COUNCIL
JUL 4 1940
No. 203

Final Note by the First Member of Council.

Subject.—

Promulgation into law of the Sugar Excise Duty (amendmen Bill.

His Highness was graciously pleased to accord sanction on 23rd May 1940 to place the general principles of a Bill to amend the Sugar Excise Duty (amendment) Act before the Representative Assembly and the Bill itself before the Legislative Council in due course. The general principles were placed before the Representative Assembly in June 1940, but were not approved by that House. Nevertheless, as it was considered expedient to maintain the duty on sugar (other than palmyra or Kandsari) in Mysore at the same level as in British India, the Bill was introduced in the Legislative Council on the 24th June 1940 and was passed by it at one sitting after suspending the Rules of Business and Standing Orders.

I now solicit the gracious assent of His Highness to promulgate the Bill into law.

M. Venkatarama Rao

MEMBER OF COUNCIL.

Bangalore,
5th July 1940.

Final Note by the First Member of Council.

***Subject.*—**

Promulgation into law of the Sugar Excise Duty (amendme
Bill.

His Highness was graciously pleased to accord sanction on 23rd May 1940 to place the general principles of a Bill to amend the Sugar Excise Duty (amendment) Act before the Representative Assembly and the Bill itself before the Legislative Council in due course. The general principles were placed before the Representative Assembly in June 1940, but were not approved by that House. Nevertheless, as it was considered expedient to maintain the duty on sugar (other than palmyra or Kandsari) in Mysore at the same level as in British India, the Bill was introduced in the Legislative Council on the 24th June 1940 and was passed by it at one sitting after suspending the Rules of Business and Standing Orders.

I now solicit the gracious assent of His Highness to promulgate the Bill into law.

N Madhava Rau

MEMBER OF COUNCIL.

Bangalore,
5th July 1940.

Submitted to His Highness.

I submit herewith a Final Note by the First *Member of Council on the subject of* promulgating into law the Sugar Excise Duty (amendment) Bill

for His Highness' gracious approval.

Mirza M. Ismail

Dewan.

Bangalore,
8th July 1940.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Promulgation into law of the Sugar Excise Duty (amendment) Bill.

7130

N.S.10.

General and Revenue
Secretariat.

SUBJECT:—

Promulgation into Law of the Sugar Excise Duty (amendment) Bill.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders. (*Vide* *Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

7

Chief Secretary to Government.

Through the Secretary to Government,

Law Development Law ..... Department.

Hm
12/7/40

578
12.7.40

FIRST MEMBER OF COUNCIL.
13/7/40

575
13.7.40

SECOND MEMBER OF COUNCIL.
14.7.40

Law Secy. with compliments

15.7.40

Hm
16/7/40

TE.—Contn. sheet

WD 04642—GPB—500—23-10-39

Mysr Excise Duty amendment Act

General and Revenue Secretariat — Leg. File No. 7 of 1940. [App. F. III-2

Serial No.

The previous assent of His Highness was accorded on 9th July 1940 to promulgate the Bill into law.

Submitted with a draft G.O. directing publication of the Act as Act No XXII of 1940

17/7/40

May be approved.

MRV 17/7

Law Secy)

Hm 18/7

Issue MRV 18/7

SECRETARIAT LAW DEPT. 17 JULY 1940 GOVT OF MYSORE

Issued P454-Legis 7-40-1 dated 19-7-40 directing publication of Act as Act XXII of 1940.

NOTE—Contn. Sheet.

I. R. S. Ann F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Statement ~~of object~~ of objects and reasons

The excise duty on Sugar (other than Khandsari and Palmyra Sugar) both in British India and Mysore was Rs 2 per cwt. The duty was raised to Rs 3 in British India from 1st March 1940. The duty in mysore had to be ~~similarly raised~~ both at the same rate ~~as~~ to avoid the ~~Govt.~~ Govt. of India levying an import duty, equal to the difference, on the Sugar exported to British India, as it would have been a serious hindrance to the free movement of sugar from the Mysore State. An emergency ~~Regulation~~ Act (~~Act~~ IV of 1940) was therefore promulgated on 1-3-40 raising the duty from Rs 2 to Rs 3 per Cwt.

As the emergency ~~regulation~~ Act expires on 1-9-40 and as the enhanced duty will have to be in force after that date also,

WD 03603—GPB—15,000—8-7-35

out to

; duty at the revised

Statement of the General principles of the Bill further to amend the Mysore Sugar Excise Duty Act 1934.

The excise duty on Sugar (other than Khandsari and Palmyra sugar) both in British India and Mysore was Rs.2 per CWT. The duty was raised to Rs.3/- in British India from 1st March 1940, ~~as~~ As the duty in Mysore ~~had~~ has to be kept at the same rate as in British India. ~~An~~ an emergency Act (XV of 1940) was therefore promulgated on 1st March 1940 raising the duty from Rs.2 to Rs.3/- per CWT.

As the emergency Act expires on 1st September 1940 and as the enhanced duty will have to be in force after that date also, this bill is designed to empower Government to continue to levy the duty at the revised rate.

28/5/40
for Secy to Govt
Dev. Dept

Statement of the General principles of the
further to amend the Mysore Sugar Excise Duty,
1934.

The excise duty on Sugar (other than Khandsari and Palmyra sugar) both in British India and Mysore was Rs.2 per CWT. The duty was raised to Rs.3/- in British India from 1st March 1940, as the duty in Mysore has to be kept at the same rate as in British India. An emergency Act (XV of 1940) was therefore promulgated on 1st March 1940 raising the duty from Rs.2 to Rs.3/- per CWT.

As the emergency Act expires on 1st September 1940 and as the enhanced duty will have to be in force after that date also, this bill is designed to empower Government to continue to levy the duty at the revised rate.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

the Sugar Excise duty Act II of

Whereas it is expedient to revise the Excise duty on Sugar; It is hereby enacted as follows:-

1. (1) This Act may be called the Sugar Excise duty amendment Act 1940.

(2) The Sugar Excise amendment Emergency Act XV 1940, is hereby repealed.

2. In subsection (2) of Section 3 of the Sugar Excise duty Act (Clause (ii)) ~~of the clause (ii)~~ for the words "two rupees" the words "three rupees" may be substituted

~~ACT No. XV OF 1940.~~

Bill

The Sugar (Excise Duty) (amendment) ~~Act, 1940~~.

WHEREAS ~~an emergency has arisen which makes~~ it necessary to revise the excise duty on sugar;

~~Now therefore in exercise of the powers conferred by section 12 of the Mysore Legislative Council Act, 1923,~~ It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Sugar (Excise Duty) (amendment) Act, 19~~40~~.

(2) ~~It shall come into force on and from the 1st day of March 1940.~~

Amendment of section 3, Act II of 1934.

2. In clause (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, 1934, for the words "two rupees" the words "three rupees" shall be substituted.

N. MADHAVA RAU,
First Member of Council,
(In charge of the current duties of the Dewan).

(1) to take effect from ...

(2) ... (Amendment) Act, 1940 (Amendment Act XII of 1940) is hereby repealed

Regd. No. M.—1175

The Mysore Gazet

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

BANGALORE, FRIDAY, MARCH 1, 19

PART IV.

Legislative Measures and Rules thereu

NOTIFICATION.

Order No. P. 5970—*Legis.* 51-39-1,
Bangalore, the 1*st March* 1940

Ordered that the accompanying Em
further to amend the Sugar (Excise Duty)
published as Act No. XV of 1940 in the *My*
for general information.

H. V. NARAYAN
Secretary to Gov
Law Department.

BILL FURTHER TO AMEND THE MYSORE SUGAR EXCISE DUTY ACT,1934.

Statement of Objects and Reasons.

The excise duty on sugar (other than Khandsari and Palmyra sugar) both in British India and Mysore was Rs 2/- per cwt. The duty was raised to Rs 3/- in British India from 1st March 1940. As the duty in Mysore has to be kept at the same rate as in British India, an Emergency Act (XV of 1940) was promulgated on 1st March 1940 raising the duty from Rs 2/ to Rs 3/ per cwt.

As the Emergency Act expires on 1st September 1940, and as the enhanced duty will have to be in force after that date also, this Bill is designed to maintain the duty at the same level as in British India even after that date.

Government of His Highness the Maharaja of Mysore.

General and Revenue Secretariat.

No.P.7617 Dated Bangalore the 4th June 1940.

NOTIFICATION.

Under rule 8 of the Rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill further to amend the Mysore Sugar (Excise Duty) Act, 1934 is published for general information with the statement of objects and reasons.

By Order,

Secretary,
Mysore Legislative Council.

To

The Compiler, Mysore Gazette for publication in Part IV of the Gazette of the 6th June 1940. and for sending the usual number of copies to the L.C.Office.

D.O. No. P 762)/Secy.

4th June 1940.

Dear Sir,

I am desired to send herewith three notifications regarding the publication of Bills and to request that arrangements may kindly be made to have them published in the Gazette of the 6th June 1940.

Yours sincerely,

B.Krishnaswami Chetty, Esq., B.E.,
Compiler, Mysore Gazette, Bangalore.

Kindly note the publication of the Bills as they have to appear in the Gazette of the 6th, a D.O. is enclosed and is submitted for signature

F/C

DRAFT FINAL NOTE.

SUBJECT.- Promulgation into law of the Sugar Excise Duty (amendment) Bill.

His Highness was graciously pleased to accord sanction on ~~the~~ 23rd May 1940 to place the General Principles of a Bill to amend the Sugar Excise Duty (amendment) Act before the Representative Assembly and the Bill itself before the Legislative Council in due course.

The General Principles were placed before the Representative Assembly in June, but were not ~~accepted~~ approved by that House. As it was considered expedient to maintain the duty on sugar (other than palmyra or khandsari) in Mysore at the same level as in British India, the Bill was ~~nevertheless~~ introduced in the Legislative Council on the 24th of June and was passed by it at one sitting after suspending the Rules of Business and Standing Orders.

I now solicit the gracious assent of His Highness to promulgate the Bill.

MEMBER OF COUNCIL.

4/7

G. R. S. VI.—S-III/14]

DRAFT.

SUBJECT.....

.....

.....

Section. Legs
File No. 7 – 40
Serial No. 1

Diary No. of letter replied to.....

Proceedings of the Government of H. H. the Maharaja of Mysore.

Order No. P 454

GENERAL AND REVENUE SECRETARIAT,

( )

ie.....*191*

Ordered that the accompanying..... Act to amend the Excise (Excise Duty) Act, 1914 .....

which received the assent of His Highness the Maharaja, on the 9th day of July 1940, be published as ~~Regulation~~ Act No. XXII of 1940, in the *Mysore Gazette* for general information.

Date of issue..... 19-7-40

Signed by..... Mr. H.V.N.

Secretary to Government.
for Law Dept

May this be—

(i) Printed?

(ii) Treated as a standing order?

(iii) Published in the "Gazette" English part?

(iv) Translated?

(v) Placed at the disposal of the Press?

(vi) Published in the "Gazette" Kannada part?

To

The Compiler, *Mysore Gazette*, for publication in Part IV of the Gazette, in English and Kannada and for supply of .....spare copies in English, and .....spare copies in Kannada to this office, and.....spare copies in English and.....spare copies in Kannada to the Curator, Government Central Book Depot, Bangalore. Proofs should be sent to this office for approval before publication.

Spare Cs as per Standing orders

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

O R D E R No. P454 Legs 7-40-1

Dated, Bangalore, the 19th July 1940.

Ordered that the accompanying Act further to amend the Sugar (Excise Duty) Act, 1934 which received the assent of His Highness the Maharaja, on the 9th day of July 1940, be published as Act No. XXII of 1940, in the Mysore Gazette for general information.

Secretary to Government,
Law Department.

To--The Compiler, Mysore Gazette, for publication in Part IV of the Gazette, in English and Kannada and for supply of spare copies as per standing orders.
Copy to Translation Section.

TNR-3)

NOTIFICATION.

Order No. P. 454—Legis. 7-40-1, dated Bangalore, the 19th July 1940.

Ordered that the accompanying Act further to amend the Sugar (Excise Duty) Act, 1934, which received the assent of His Highness the Maharaja, on the 9th day of July 1940, be published as Act No. XXII of 1940, in the *Mysore Gazette* for general information.

H. V. NARAYANA RAO,
Secretary to Government,
Law Department.

ACT No. XXII OF 1940.

THE SUGAR (EXCISE DUTY) (AMENDMENT) ACT, 1940.

(Received the assent of His Highness the Maharaja on the 9th day of July 1940.)

Whereas it is necessary to revise the Excise Duty on sugar;

It is hereby enacted as follows:—

1. (*1*) This Act may be called the Sugar (Excise Duty) (amendment) Act, 194

(*2*) It shall come into force at once.

(*3*) The Sugar (Excise Duty) (amendment) Act, 1940 (Emergency Act No. XV of 1940), is hereby repealed.

2. In clause (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, 1934, for the words "two rupees," the words "three rupees" shall be substituted.

MIRZA M. ISMAIL,
Dewan.

Price: 0-0-3

Printed by the Superintendent at the Government Press, Bangalore.

GOVERNMENT BUSINESS--BILLS (contd.)

General Principles of the Bill further to amend the Mysore Sugar Excise Duty Act, 1934.

The SECRETARY TO GOVERNMENT, LAW DEPARTMENT (H.V.Narayana Rao) explained the general principles of the bill as follows:--.

(Here enter the printed statement).

ACT No. XV OF 1940.

The Sugar (Excise Duty) (amendment) Act, 1940.

WHEREAS an emergency has arisen which makes it necessary to revise the excise duty on sugar:

Now therefore in exercise of the powers conferred by section 12 of the Mysore Legislative Council Act, 1923, it is hereby enacted as follows:—

hort title id commencement.

1. (1) This Act may be called the Sugar (Excise Duty) (amendment) Act, 1940.

(2) It shall come into force on and from the 1st day of March 1940.

Amendment of section 3, Act II of 1934.

2. In clause (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, 1934, for the words "two rupees" the words "three rupees" shall be substituted.

N. MADHAVA RAU,
First Member of Council,
(In charge of the current duties of the Dewan).

Mr B.L. BYANNA opposed the enhancement of excise duty as it would hit the poor people very hard. The proposed increase would work out at 4 annas per maund of sugar, which was very heavy. As sugar was one of the necessaries of life, the proposal before the House would amount to the levy of an additional tax on necessities. He therefore strongly opposed the bill.

In answer to certain members asking for certain particulars, the SECRETARY TO GOVERNMENT, FINANCIAL DEPARTMENT (Mr. A.N. Raghavachar) stated that the levy of this enhanced duty had been suggested by the Government of India as a war measure, that hitherto the State was retaing the entire revenue under this head and that under the arrangement proposed by the Government of India. the State could retain only an amount equivalent to three years' average and make over the balance to the Imperial Government. The total revenue anticipated from this tax was about Rs. 13 lakhs.

Mr. Y.V. MUNISWAMI IYER had no objection to the enhanced levy if it was intended only as a temporary measure.

Mr. A. N. RAGHAVACHAR replied that the decision about duration of the duty rested with the Government of India and that whatever action was taken by them in respect of sugar manufactured in other parts of India would have to be adopted in this State also. He added that if the Governmen of Mysore did not levy the enhanced duty, Mysore sugar would be subjected to the levy when it was exported outside the State.

Mr. B.L. BYANNA pointed out that the proposal went against the promise made by the Dewan at an earlier session of the Assembly, that no additional taxation would be resorted to in future, since the tax-payer had been already taxed to the utmost extent.

Mr. A.N. RAGHAVACHARexplained that this would not affect the poorer classes who generally consumed only jaggery which was totally exempt from excise duty.

Thereupon, Mr. L. VEMA REDDY conceded the reasonableness of the proposal in the light of the emergency created by war conditions and the urgent need for help in the cause of imperial defence.

Mr. S. G. MALLIAH regretted that he could not see his way to support the bill. Owing to the war, the price of sugar had already mounted up during the past three months, and enhancement of the duty on sugar would inflate the price still further. Secondly, the proposed tax would adversely affect the interests of the raiyat who was supplying sugar-cane to the Sugar Company because, the amount to be deducted by the company would be something more in future than at present.

Proceeding, he said that the proposed arrangement with the Government of India would also reduce the income accruing to the State. Having invested crores of rupees on the Irwin Canal scheme, the Government ought to get adequate return from it; and this would not be the case under the arrangement in view. Unless the raiyats were pai adequate prices for the canes supplied by them, th Government would find it difficult to recover fr them.

them the acreage contribution and water-rate.

For these reasons, he opposed the bill.

Mr. SHAMFOOR PAPANNA pointed out that it was not proposed to levy this duty on jaggery but only on white sugar which was rarely used by the poorer classes. Since the Government of India had levied this duty, he felt that the State authorities would have no option but to follow suit.

Mr. Bhupalam R. CHANDRASEKHARAYYA had no doubt that the Assembly would unanimously vote against the bill in view of the very reasons advanced by the Financial Secretary. It had to be remembered, he said, that all the taxes derived from sugar manufactured in Mysore should legitimately go to the Government of Mysore. That point had been well understood even when the Sugar Company was started. So, the Financial Secretary's statement that all the income from this source over and above a datum line of Rs. 13 lakhs would go to the Government of India came as a surprise to the entire Assembly. This arrangement, even as a war measure, was totally opposed to the best interests of the State, and would in effect be an addition to the subsidy payable to the Imperial Government. The speaker felt that it would be derogatory to the sovereign rights of His Highness the Maharaja to allow the Government of India to take away any of the taxes raised within the State. It was not clear why the State should tax any industry in the State if the realizations therefrom was to be appropriated by another Government. The entire Assembly should protest against an arrangement of that kind.

Proceeding, the speaker said that the present was a time when people were agitating for lightening of the tax burden and as such, the Assembly could not support any proposal to add to the burden. If this was done it was the consumer that would utlimately have to bear the duty by paying a heavier price for the sugar.

There was one other serious matter for consideration inthis connection. Only recently, Great Britain had refused to import Indian sugar even though there was surplus production in India, and had shown preference to sugar from the colonies. The best way of showing India's resentment at such an invidious attitude would be, he said, by refusing to share with Great Britain any part of the income from theduty in question. If Great Britain had at least offered to purchase Indian sugar, there would have been some justification for accepting the new arrangement though at a sacrifice. For these reasons, he vehemently opposed the bill.

Mr. Ballam SRINIVASA RAO had no doubt that the enhanced duty would directly affect the consumers and therefore urged the withdrawal of the bill.

Mr. C. DEVIAH explained that so long ago as 1932-33, when sugar was selling quite cheap, the Company factory used to pay a price of Rs.11/- per ton of cane plus loading and unloading charges to the exient of about Rs.2/-. Whereas now in spite of the high price of sugar, the cane-supplier was not getting even the original rates. The explanation

offered by the Company was that because of the increased taxes, they could not afford to pay higher rates. Thus the grower was denied his legitimate profits. -In addition to this handicap, ~~xxxxxxxxxxxxx~~ the raiyat had to incur very much larger expenditure on cultivation owing to the increased cost of manure, etc. Therefore, in the interests of the grower, the member requested that the existing taxes on sugar should not be enhanced.

Rao Sahib M. RAMASWAMI pointed out that whenever Government started a new industry, they did so in the firm~~xxxxx~~ belief that it would tend to help the people of the State. At the time of starting the sugar factory at Mandya, the general public had entertained a hope that sugar wouldbe made available to them ~~xxxx~~ at very cheap prices. But people were disappointed to find that it was not so. The rate had gone up from 4 annas to 8½ annas a viss, with the result that some people were forced to content themselves with black jaggery. It was an irony of fate that in spite of enormous production of sugar locally, people could not get it at reasonable rates.

Continuing, Mr. RAMASWAMI said that they man in the street did not care to understand the economic theory underlying this taxation but was concerned only with the bare fact that itwould affect him. For this he requested the Government not to proceed with this bill.

Mr. H. HUSSEIN ALI BEIG said that even as things stood, only a fourth of the population was using whitesugar. That was because of the high prices of sugar. And if the price should go up

further as a result of the increase in excise duty, even that small proportion would have to give up the use of sugar.

Mr. Khaji SYED YUSUF SAHIB said that it was not fair that the British Government should take away any portion of the income from this tax in the name of the war emergency. Instead of agreeing to such compulsion, perhaps the State might first receive all the receipts from the duty and then make a special contribution as for war purposes.

Mr. Rayara KEMPANNA said that the Mandya sugar enjoyed very high reputation both in and out of Mysore. The Mandya factory was a flourishing commercial concern. It would be up to it to lower the price with a view to enabling poor people also to go in for sugar. In a country where plenty of sugar-cane was grown, the sugar manufactured from it should not be kept beyond the reach of local people. Should the Government enhance the duty by Re.1/- the dealers would raise the price to the extent of Rs.2/-. He therefore appealed to the Government, in the interests of poor people, not to press the bill.

Mr. A. VENKATESAIYA pointed out that in the past year there were 400 tons of Indian sugar available for export to Great Britain. But that country refused to purchase it and preferred to go in for sugar from the colonies. With such an unsympathetic attitude on its part, he remarked that the British Govern-ent could not in all conscience expect of this State the transference of the State's revenue from a tax on that very commodity. If,

however, the Imperial Government should agree even now to show preference to Indian sugar, the House might agree to passing the bill. But as this did not appear feasible, he said that Government would do well to withdraw the bill.

Mr. MIRZA AZEEZULLA BEIG remarked that enhancing the excise duty on sugar with a view to making the over the proceeds to the Imperial Government for war purposes would be like robbing Peter to pay Paul. There was no moral sanction behind that idea. If the price of sugar shot up it would lead to an all round rise of prices of foodstuffs and other necessities of life. There was no need for causing so much confusion in the market conditions. The speaker also apprehended another danger in the arrangement contemplated by Government, that later on the Imperial Government might ask that other commodities also might similarly be taxed and the extra revenue derived thereby handed over to them. Government would thus be putting poor people to needless trouble and also creating a bad precedent in favour of the Imperial Government. He therefore felt very strongly that the Government of Mysore should not countenance the demand of the Government of India in this behalf.

Mr. MAYI GOWDA, who also opposed the bill, said that if the State government should impose an additional tax on local sugar because of pressure from elsewhere and give away the proceeds for war purposes, he had no doubt that it would be derogatory to the prestige of the State government. It would be tantamount to direct taxation of the State subjects by the Government of India themselves

an unwarranted interference in the internal ~~administration~~ administration of the State.

Mr. K. LAKSHMINARAYANA RAO contended that the levy contemplated in the bill was both illegal and inequitable. It was a cess on an article of food required by both rich and poor alike. He reminded the Government of their promise that they would not add to the existing taxation, and said that the levy of this tax would go counter to that promise.

The reason given for this duty was that because it had been levied in British India the Government of Mysore also should levy it. He wondered whether such compelling pressure could be brought to bear on the Ruler of a State. If this was so, he asked whether in case Mysore should choose to levy a duty on any particular local produce, the Government of India would promise to reciprocate so far as the same commodity produced in British India was concerned. So long as there was no such reciprocal arrangement, inter se he was not in favour of the Mysore Government taking action as now proposed.

Again, the profits of the Sugar Company were being distributed between the shareholders and the cane-growers. The price level of sugar would determine the amount payable to the cane suppliers, so that if better prices were realized for sugar, the benefit thereof would naturally go to the cane ~~supplying~~ suppliers in the shape of bonus. These were sound principles enunciated by the Management of the ~~My~~ Sugar Company. But the member was afraid that a mere artificial inflation of prices on account of extraneous circumstances would bring no benefit to the raiyats. Another point of objection against the bill was that it would hit poor people very hard. And even if that all-important consideration was brushed aside, it would have to be

noted that Government of India might not recognize the surplus income from the proposed duty as a direct contribution made by Mysore for imperial defence.

Over and above all these arguments Mr. LAKSHMINARAYANA RAO contended that the principle underlying the bill was opposed to all known principles of financial legislation. Also there was a fear lurking in the minds of several members that by agreeing to this levy, the Government of Mysore might be called upon to impose similar duties on other commodities also.

He therefore urged the withdrawal of the bill.

Mr. JATHARE NAIK said that very poor people were not making use of white sugar and this levy would not affect them in any way. All the same, he would support the bill in case the income from the duty would go entirely to the coffers of the State and not to others.

Bill further to amend the Mysore Sugar Excise Duty Act, 1934

Mr. B. MARULAPPA regretted that the poor raiyat was being called upon to pay too large number of taxes and cesses. On every necessity of life he was expected to pay a tax. These, in addition to novel attractions like Hotels, Cinemas, were taxing the ratepayer over much. It would be unfortunate, in such circumstances, if he was to be further taxed by way of enhancement of the Sugar Excise Duty. He wondered whether the Government would not be doing a service to the poor taxpayer by imposing a consolidated tax payable by every subject of the State in lieu of a very large number of taxes and cesses.

Mr. K.L. NANJAPPA NADIG said that the Assembly could never agree to the proposed enhancement of the duty.

The FIRST MEMBER (Rajamantrapravina N. Madhava Rau) in replying to the discussion, pointed out that the proposed enhancement of the duty was not due to any initiative on the part of Government of Mysore. It was necessitated by the circumstance that the Government of India had already taken action on similar lines and Mysore necessarily had to conform to the same rate. Some members had stated that a rise in the price of sugar, on account of the proposed enhancement of duty, would naturally result in an inflation of prices so far as other commodities were concerned. Others had said that if the excise duty was enhanced, the net amount payable to the cane suppliers by the Sugar Company would

naturally be less than in the past. Government admitted that there was some truth in both the statements. If it was possible for Government to keep on the existing rate of excise duty they would certainly not have thought of enhancing it but for the reason already mentioned. They had no option in the matter for, if the rate was not enhanced as proposed, the Government of India would certainly levy the duty to the extent of the difference between the rates existing in Briti India and Mysore, whenever Sugar from Mysore was exported to other parts of India.

Mr. NAWAB SHARKHAN requested that the proposed enhancement may be agreed to provided tha the price of sugar consumed within the State would not be enhanced on that account.

Mr. N. MADHAVA RAU replied that local consumption after all was not very much, and a large part of the sugar manufactured in Mysore had to find sale outside so that the Company would have to pay the difference in the rates as between British India and Mysore at the time of export.

One point of difference between the taxes in general and the Sugar Excise duty was that while all the revenue from the former accrued to the Government of Mysore, the income to be derive by the proposed enhanced duty had to be shared be ween Mysore and the Government of India. This demand from the Government of India had come purely as a measure of war emergency and the Government of Mysore felt that that demand had to respected, otherwise, as already stated Mysore would be altogether unable to export the sugar

manufactured locally.

One or two members had remarked that Mysore could help Britain in other ways in the cause of the war, but that was a different matter. Yet others wanted the assurance from the Government that this enhanced duty would not remain a permanent feature. All that the speaker could say in reply was that this was not meant as a permanent measure. No measure of taxation for that matter was proposed to hold for all time. It was hoped that as soon as possible ~~if~~ after the termination of the present war it would be possible to revert to the original rate of duty, namely Rs.2/- per hundred weight.

Mr. B.L. BYANNA asked how much of the revenue to be derived from the enhanced duty would go to the benefit of Mysore State.

Mr. N. MADHAVA RAU replied that that was a ~~xx~~ rather difficult question to answer just at present. It was estimated that at the enhanced rate the total revenue to be derived might come to about Rs. 13 lakhs of which anything between Rs.5 lakhs and Rs.6 lakhs would go to the share of the Government of India.

Mr. NAWAB SHAHKHAN again urged that the duty on sugar consumed locally ought not to be raised.

Mr. N. MADHAVA RAU replied that that might lead to several complications, so far as relations with other Governments were concerned. Besides profiteers might purchase sugar as for local consumption and them export it.

Mr. MAYI GOWDA suggested that in view of the

levy of a higher duty on Mysore Sugar, the Government of Mysore might think of taxing all imports from British India at higher rates than at present.

Mr. ABDUL RASOOL SAB said that he was unable to reconcile the present discussion with several fine sentiments which members had expressed only the previous day in connection with the war situation. It would be inconsistent on the part of the members to express sympathy for and promise support to Britain and her allies on the one hand and on the other to say that the excise duty should not be enhanced even as a war emergency. The Assembly would only be showing practical sympathy for the suffering humanity by readily accepting the proposed enhancement of duty.

Mr. Bhupalam K. CHANDRASEKHARAIYA however was definitely opposed to the proposed measure. He referred to the question of the abolition of subsidy which should have been a fait accompli by now but for the war. The very fact that Mysore willingly continued to pay the subsidy showed that she was helping Britain and her allies to prosecute the war. This being so, there was no reason why the Government of India should expect still more sacrifices on the part of Mysore. Certainly, if the conditions materially worsened in future and every Indian was expected to show greater sacrifices, Mysore would never be found to lag behind the rest of India, But such a situation happily had not arisen, and there was thus no reason why excise duty should be further enhanced.

The general principles of the Bill were put to vote at this stage and lost by a vast majority.

Sugar Factory

ಮೈಸೂರು ಪ್ರಜಾಪ್ರತಿನಿಧಿ ಸಭೆ.

ಬಡ್ಜೆಟ್ ಅಧಿವೇಶನ—ಜೂನ್ 1940.

ಸಭೆಯವರ ಪರ್ಯಾಲೋಚನೆಗಾಗಿ ಒಪ್ಪಿಸತಕ್ಕ ಕಾರ್ಯಕಲಾಪಗಳ ವಿವರ.

II

6. 1933ನೆಯ ಇಸವಿಯ ಮೈಸೂರು ಸಂಸ್ಥಾನದ ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಆಕ್ಟನ್ನು ಮತ್ತಷ್ಟು ತಿದ್ದುಪಾಟುಮಾಡುವುದಕ್ಕಾಗಿ ರಚಿತವಾದ ಮಸೂದಾ ಕಾನೂನಿನ ಸಾಮಾನ್ಯ ನಿಯಮಗಳ ವಿವರಣೆ.

ಬೆಂಗಳೂರು ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಯಲ್ಲಿ ಈಗ ಜಾರಿಯಲ್ಲಿರುವ ಉಪನಿಬಂಧನೆಗಳ (" ಬೈಲಾ " ಗಳ) ಮೇರೆಗೆ, ವೀಳೆಯದೆಲೆಯ ಮೇಲೆ 100 ಎಲೆಗಳಿರತಕ್ಕ ಪ್ರತಿಯೊಂದು ಕಟ್ಟಿಗೂ ಎರಡು ಕಾಸುಗಳ ಪ್ರಕಾರ " ಆಕ್ಟ್ರಾಯಿ " ಸುಂಕವನ್ನು ವಿಧಿಸಲಾಗಿದೆ. ಆದರೆ 1933ನೆಯ ಇಸವಿಯ ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಆಕ್ಟಿನಲ್ಲಿ, 100 ಎಲೆಗಳಿರತಕ್ಕ ಪ್ರತಿಯೊಂದು ಕಟ್ಟು ವೀಳೆಯದೆಲೆಯ ಮೇಲೂ ವಿಧಾಯಕ ಮಾಡಬಹುದಾದ " ಆಕ್ಟ್ರಾಯಿ " ಸುಂಕದ ಪರಮಾವಧಿ ದರವನ್ನು ಒಂದು ಕಾಸಿನಂತೆ ಗೊತ್ತುಮಾಡಲಾಗಿದೆ. ಎಂದರೆ, ಆಕ್ಟಿನಲ್ಲಿ ವಿಧಾಯಕವಾಗಿರುವುದಕ್ಕಿಂತಲೂ, ಬೆಂಗಳೂರು ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಯ ಉಪನಿಬಂಧನೆಗಳ (" ಬೈಲಾ " ಗಳ) ಮೇರೆಗೆ ವಾಸ್ತವವಾಗಿ ವಿಧಾಯಕವಾಗಿರತಕ್ಕ ದರವು ಹೆಚ್ಚಾಗಿದೆ. ಬೆಂಗಳೂರು ದಂಡಿನ ಪ್ರದೇಶದಲ್ಲಿಯೂ, 100 ವೀಳೆಯದೆಲೆಗಳಿರತಕ್ಕ ಪ್ರತಿಯೊಂದು ಕಟ್ಟಿನ ಮೇಲೂ ಎರಡು ಕಾಸುಗಳಂತೆ ಸುಂಕವು ವಿಧಾಯಕವಾಗಿದೆ.

ಈ ರೀತಿ ಬೆಂಗಳೂರು ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಯವರು ಉಪನಿಬಂಧನೆಗಳ (" ಬೈಲಾ " ಗಳ) ಮೇರೆಗೆ ವಿಧಾಯಕ ಮಾಡಿರುವ ದರವು ಕಾನೂನಿನ ಬಲ್ಲೀಯದಿಂದ ವಿಧಾಯಕವಾಗಿರುವ ದರವೇ ಆಗಿರುವಂತೆ ಮಾಡುವುದಕ್ಕಾಗಿ, 1933ನೆಯ ಇಸವಿಯ ಮೈಸೂರು ಸಂಸ್ಥಾನದ ಸಿಟಿ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಆಕ್ಟಿನ ಕೊನೆಯ ಭಾಗದಲ್ಲಿ ಕೊಟ್ಟಿರುವ IIನೆಯ ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ಒಂದು ತಿದ್ದುಪಡಿಯನ್ನು ಮಾಡಬೇಕೆಂಬುದಾಗಿ ನೂಚಿಸಿ, ಬೆಂಗಳೂರು ಸಿಟಿ ಮುನಿಸಿಪಲ್ ಸಭೆಯವರು 1940ನೆಯ ಇಸವಿ ಫೆಬ್ರವರಿ ಐದನೆಯ ತಾರೀಖಿನ ದಿನ ಮಾಡಿದ ನಿರ್ಣಯವನ್ನು ಬೆಂಗಳೂರು ಸಿಟಿ ಮುನಿಸಿಪಲ್ ಕಮಿಷನರವರು 1940ನೆಯ ಇಸವಿಯ ಏಪ್ರಿಲ್ ಮೂರನೆಯ ತಾರೀಖಿನ ತಮ್ಮ ಲೇಖನದೊಡನೆ ಸರ್ಕಾರದವರಿಗೆ ಕಳುಹಿಸಿಕೊಟ್ಟಿರುತ್ತಾರೆ. ಆ ನಿರ್ಣಯದಲ್ಲಿ ಸೂಚಿತವಾಗಿರುವಂತೆ ಆ ಆಕ್ಟನ್ನು ತಿದ್ದುಪಾಟು ಮಾಡುವ ಉದ್ದೇಶದಿಂದ ಈ ಮಸೂದಾಕಾನೂನು ರಚಿತವಾಗಿದೆ.

7. 1934ನೆಯ ಇಸವಿಯ ಮೈಸೂರು ಸಂಸ್ಥಾನದ ಸಕ್ಕರೆ ಮೇಲಿನ ಎಕ್ಸೈಜು ಸುಂಕದ ಆಕ್ಟನ್ನು ಮತ್ತಷ್ಟು ತಿದ್ದುಪಾಟು ಮಾಡುವುದಕ್ಕಾಗಿ ರಚಿತವಾದ ಮಸೂದಾ ಕಾನೂನಿನ ಸಾಮಾನ್ಯ ನಿಯಮಗಳ ವಿವರಣೆ.

ಏಂಡನಾರಿ ಸಕ್ಕರೆ ಮತ್ತು ತಾಟಿಸಕ್ಕರೆ ಇವುಗಳನ್ನು ಬಿಟ್ಟು ಉಳಿದ ಸಕ್ಕರೆಯಮೇಲೆ ಒಂದು ಹಂಡ್ರೆಡ್ ವೈಟ್ ತೂಕದ ಸಕ್ಕರೆಗೆ 2ರೂಪಾಯಿಗಳಂತೆ ಎಕ್ಸೈಜು ಸುಂಕವು ಬ್ರಿಟಿಷ್ ಇಂಡಿಯಾದಲ್ಲಿಯೂ ಮತ್ತು ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿಯೂ ವಿಧಿನಲ್ಪಟ್ಟಿದುದು ಸರಿಯಷ್ಟೆ. ಬ್ರಿಟಿಷ್ ಇಂಡಿಯಾದಲ್ಲಿ ಈ ಸುಂಕದ ದರವನ್ನು 1940ನೆಯ ಇಸವಿ ಮಾರ್ಚ್ 1ನೆಯ ತಾರೀಖಿನ ಲಾಗಾಯಿತು ಮೂರು ರೂಪಾಯಿಗಳಿಗೆ ಹೆಚ್ಚಿಸಿದ್ದಾರೆ. ಬ್ರಿಟಿಷ್ ಇಂಡಿಯಾದಲ್ಲಿ ಏರ್ಪಡಿಸಿದ ದರವನ್ನೇ ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿಯೂ ಗೊತ್ತುಮಾಡಬೇಕಾಗಿ ಬಂದ ಕಾರಣ, ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿಯೂ ಸಹ ಸಕ್ಕರೆಯ ಮೇಲಿನ ಎಕ್ಸೈಜು ಸುಂಕದ ದರವನ್ನು ಪ್ರತಿ ಹಂಡ್ರೆಡ್‌ವೈಟ್ ತೂಕದ ಸಕ್ಕರೆಗೆ ಎರಡು ರೂಪಾಯಿಗಳಿಂದ ಮೂರು ರೂಪಾಯಿಗಳಿಗೆ ಹೆಚ್ಚಿಸುವಂತೆ ನಿಯಮವನ್ನೇರ್ಪಡಿಸಿ 1940ನೆಯ ಇಸವಿ ಮಾರ್ಚ್ 1ನೆಯ ತಾರೀಖಿನ ದಿನ ಜರೂರಾತಿಯ ಒಂದು ಕಾನೂನನ್ನು (1940ನೆಯ ಇಸವಿಯ XVನೆಯ ನಂಬರಿನ ಆಕ್ಟನ್ನು) ಏರ್ಪಡಿಸಲಾಯಿತು.

ಈ ಜರೂರಾತಿಯ ಆಕ್ಟು ಜಾರಿಯಲ್ಲಿರತಕ್ಕ ಅವಧಿಯು 1940ನೆಯ ಇಸವಿ ಸೆಪ್ಟೆಂಬರ್ 1ನೆಯ ತಾರೀಖಿನ ದಿನ ಪೂರ್ತಿಸುತ್ತದೆ. ಆದರೆ ಈಗ ಹೆಚ್ಚಿಸಿರತಕ್ಕ ಎಕ್ಸೈಜು ಸುಂಕದ ದರವು ಆ ತಾರೀಖಿನ ತರುವಾಯವೂ ಜಾರಿಯಲ್ಲಿರಬೇಕಾಗಿದೆ. ಆದಕಾರಣ, ಈಗ ಹೆಚ್ಚುಮಾಡಿರತಕ್ಕ ದರವು ಮುಂದೆಯೂ ಚಾಲ್ತಿಯಲ್ಲಿರುವಂತೆ ಮಾಡಲು ಸರ್ಕಾರದವರಿಗೆ ಅಧಿಕಾರವಿರುವ ಹಾಗೆ ನಿಯಮವನ್ನೇರ್ಪಡಿಸುವುದಕ್ಕಾಗಿ ಈ ಮಸೂದಾ ಕಾನೂನು ರಚಿತವಾಗಿದೆ.

ಬೆಂಗಳೂರು,
ತಾರೀಖು 29ನೆಯು ಮೇ 1940

ಎಚ್. ವಿ. ನಾರಾಯಣರಾವ್,
ಮೈಸೂರು ಪ್ರಜಾಪ್ರತಿನಿಧಿ ಸಭೆಯ ಸೆಕ್ರೆಟರಿ.

WD 3868—GPB—450—30-5-40

THE SUGAR (EXCISE DUTY) (AMENDMENT) BILL.

WHEREAS it is necessary to revise the excise duty on sugar;

It is hereby enacted as follows:-

1. (1) This Act may be called the Sugar (Excise Duty) (amendment) Act, 194

(2) It shall come into forse at once.

(3) The Sugar (Excise Duty) (amendment) Act, 1940, (Emergency Act No.XV of 1940) is hereby repealed.

2. In caluse (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, 1934, for the words "two rupees", the words "three rupees" shall be substituted.

BILL FURTHER TO AMEND THE MYSORE SUGAR EXCISE DUTY ACT, 1934.

Statement of Objects and Reasons.

The excise duty on sugar (other than Khandsari and Palmyra sugar) both in British India and Mysore was Rs 2/- per cwt. The duty was raised to Rs 3/- in British India from 1st March 1940. As the duty in Mysore has to be kept at the same rate as in British India, an Emergency Act (XV of 1940) was promulgated on 1st March 1940 raising the duty from Rs 2/ to Rs 3/ per cwt.

As the Emergency Act expires on 1st September 1940, and as the enhanced duty will have to be in force after that date also, this Bill is designed to maintain the duty at the same level as in British India even after that date